

Criterion 3 Rating Structure and the impact on Rate Payers

Annexures

Attachment 3

- **Pensioner Concession Policy**



DATE ADOPTED:

VERSION: 1.0

POLICY OBJECTIVES

The objective of this policy is to provide eligible pensioners with the statutory pensioner concession relating to Rates and Charges under the provisions of Section 575 of the Local Government Act 1993.

POLICY SCOPE

This policy applies to ratepayers who are eligible pensioners and is pursuant to Chapter 15, Part 8 Division 1 of the Local Government Act 1993 and Part 5 Division 4 of the Local Government (General) Regulation 2005.

POLICY STATEMENT

1. ELIGIBILITY FOR REBATE

- A mandatory rebate of Rates and Charges (includes Domestic Waste Management Charge) to the maximum amount determined by Section 575 of the Local Government Act will apply for eligible pensioners.
- Where an owner becomes an eligible pensioner after the commencement of a quarterly instalment period, the rebate will commence from the start of the next quarterly instalment period.
- Where an owner ceases to qualify as an eligible pensioner, or sells the property to which the rebate applies, the rebate will cease at the end of the current instalment period.
- If a ratepayer is in receipt of a pension concession card, currently receiving a pension rebate on the property considered to be their sole or principal place of abode and is then required to enter an aged care facility for health or care reasons, the pension rebate will continue to apply as long as the property is not being rented or occupied.
- As provided by Section 577 of the Local Government Act 1993, Council will grant a rate concession where an eligible pensioner, not the owner of the property, has a life interest in the property and is responsible for payment of rates. Council requires confirmation in writing preferably from a legal representative with a copy of the will of a deceased estate, copy of the Certificate of Title if the life tenancy is registered or relevant documentation to validate a life tenancy agreement.
- On land that is jointly owned and the liability for payment of the rate is shared with ratepayers who are not eligible pensioners, the rebate amount will be calculated proportionally according to the ratio that the eligible pensioner bears to the total number of owners. As provided by Section 577 of the Local Government Act 1993, there will be an exception where a legal agreement exists that makes the eligible pensioners solely liable for payment of the rates. In this case the full rebate will apply.



- Pensioner rebate concessions are to be granted only in the year the application is made and the rating period immediately preceding it. Rebates may be granted for years other than the current and preceding year only to correct a clerical error.

2. ASSISTANCE TO ELIGIBLE PENSIONERS

Section 567 of the Local Government Act 1993 provides that accrued interest on rates or charges payable by a person may be written off if in Council's opinion payment of the accrued interest would cause the person hardship.

Section 577 of the Local Government Act 1993 enables Council to make an order deeming certain persons who are jointly liable with an eligible pensioner(s) or solely liable, but who are not themselves eligible, to be eligible pensioners for the purpose of a mandatory reduction in accordance with Section 575 of the LGA.

Section 582 of the Local Government Act 1993 allows Council to waive or reduce rates, charges and interest due by any person prescribed by the regulations who is in receipt of a pension, benefit or allowance under the Social Security Act 1991 of the Commonwealth. This may be in the form of an additional rebate provided by Council that is to be set by a resolution of Council at the commencement of the relevant financial year.

The Division of Local Government Rating and Revenue Manual advises councils have discretion to accrue rates, charges and applicable interest against a pensioner's estate. The Division advises that if councils wish to use this discretion, agreement is required from the pensioner ratepayer. For further details regarding the deferral of rates and charges for pensioners see Council's separate Hardship Policy.

3. APPLICATION PROCESS

- Application for a pension concession on a property must be made by completing the prescribed pensioner rebate application form and all information must be provided before the application can be assessed including a copy of the pension concession card.
- The application must be signed by the applicant or a person with power of attorney for the applicant.
- The property must be the applicant's sole or principle place of abode.
- Once assessed, the applicant will be notified in writing of Council's decision and the amount of rates and charges payable.

POLICY DEFINITIONS

"Ratepayer": the person liable for payment of the rates on the property for which the pensioner concession is claimed.

"Principal place of residence": the property that the ratepayer occupies as their sole or dominant residence.



“Eligible Pensioner”: a person who is in receipt of a Pension Concession Card issued by Centrelink, the Department of Veterans Affairs of the Department of Veterans Affairs Gold TPI or EDA Card.

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POLICY ADMINISTRATION

Business Group:	Corporate Services
Responsible Officer:	Graeme Tolhurst
Council Reference:	
Policy Review Date:	Three (3) years from date of adoption
File Number:	
Relevant Legislation	<ul style="list-style-type: none">• Local Government Act 1993• Local Government (General) Regulation 2005 (NSW)
Related Policies / Procedures / Protocols	<ul style="list-style-type: none">• Hardship Policy

POLICY HISTORY

VERSION	DATE APPROVED	DESCRIPTION OF CHANGES
1.0		New policy adopted